

# ALLOWABLE SFSP COSTS AND NEEDED DOCUMENTATION

## ADMINISTRATIVE COSTS

COST	DOCUMENTATION
<b>LABOR</b> Completing the sponsor application Attending sponsor training Conducting pre-operational and first week visits Conducting site reviews Reviewing family size and income forms or school applications (enrolled sites and camps) Consolidating meal counts for more than one site Paying food program bills Payroll activity of summer food staff Clerical activity Completing claims for reimbursement Your time working with USDA when they conduct a review and time spent responding to the review	<b>LABOR</b> Time sheets showing name of person, activity and amount of time spent
<b>OFFICE COSTS</b> Telephone Postage Printing Rent (if special Summer Office is needed and special space is rented) Utilities used for administrative staff	<b>OFFICE COSTS</b> Bills Receipts Canceled checks Documented method of proration if cost needs to be shared with other programs Rental Agreement
<b>TRANSPORTATION COSTS</b> Going to training Monitoring of sites	<b>TRANSPORTATION COSTS</b> Mileage records Gas receipts Basis for mileage charges

## OPERATING COSTS

COST	DOCUMENTATION
<b>FOOD</b> Purchases Costs associated with getting food Storing charges	<b>FOOD</b> Invoices Grocery tapes Delivery receipts Canceled checks Receiving reports Refunds and discounts Starting and ending inventories
<b>LABOR</b> Preparing Menus Purchasing/ordering food Delivering food Completing the meal production records Taking the meal count during the meal service Supervising/assisting children during the meal service Clean up after the meal service Supervising food service operations at the site or kitchen level, including the direct supervision of food service staff Processing, transporting, storing and handling food and supplies and transporting equipment, food and supplies	<b>LABOR</b> Time and attendance documents Payroll records including benefits
<b>OTHER COSTS</b> Non-food items (e.g. napkins, kitchen cleaning supplies, etc.) Utilities for food service Rental of facilities, equipment vehicles Transporting children (rural sites only) Transporting food Repairs of kitchen equipment	<b>OTHER COSTS</b> Invoices Grocery tapes Delivery receipts Canceled checks Documented method of proration if cost needs to be shared with other programs Mileage records Gas receipts Basis for mileage charges